



MISSOURI DEPARTMENT OF REVENUE  
**NONRESIDENT DECEDENT —  
MISSOURI PROPERTY**  
ATTACH TO FORM MO-706

FORM  
**MO-NRE**  
(REV. 9-2002)

Use this schedule ONLY IF —  
• Decedent was NOT a Missouri resident — NOT legally domiciled in Missouri at death, AND  
• Federal gross estate includes over \$10,000 of real estate or tangible personal property with a tax situs WITHIN Missouri.  
**ATTACH COPIES OF SCHEDULES A THROUGH K OF FEDERAL FORM 706**

DECEDENT'S NAME

DECEDENT'S SOCIAL SECURITY NUMBER

**NONRESIDENCE**

- A. Residence — Domicile is defined in the instructions on the back of Form MO-706.  
Of what state (or country, if not U.S.) was the decedent a resident (a domiciliary) at death? \_\_\_\_\_
- B. Have you filed or do you intend to file an inheritance or estate tax return with that state? (If no, please attach explanation.) YES NO  
☐ ☐
- C. Have you listed below all items of real estate and tangible personal property included in federal gross estate and having an actual Missouri situs at decedent's death? ☐ ☐
- D. Did the decedent within 10 years prior to death: (if YES to any part, attach explanation)
1. Vote in a Missouri election? ☐ ☐
  2. Indicate Missouri as home or residence on any government, employment, or similar form? ☐ ☐
  3. File a federal income tax return Form 1040 with a Missouri address? ☐ ☐
  4. Spend in Missouri a total of over 183 days in any 12 month period? ☐ ☐
  5. Have a Missouri drivers license? ☐ ☐
  6. File a Missouri income tax return, Form MO-1040. ☐ ☐

**GROSS ESTATE**

1. Enter Gross Estate from Federal Form 706, Line 1 . . . . .	1	
2. Enter total of any debts listed on federal gross estate Schedules A through I as reductions in gross estate rather than being deducted on Federal Form 706, Schedule K. Identify on attachment, including federal schedule letter and item number . . . . .	2	
3. TOTAL GROSS ESTATE (add Line 1 and Line 2) . . . . .	3	

**MISSOURI PROPERTY**

4. List each item of real estate and tangible personal property having a tax situs WITHIN Missouri.

- Check if alternate value elected on Federal Form 706, page 2, Part 3, Line 1. ☐
- If elected, enter alternate (not date of death) value below.
- Do *not* reduce listed values for any debts.

FEDERAL FORM 706		* SUMMARY DESCRIPTION (Including situs of Missouri property)	FEDERAL FORM 706	
SCHEDULE	ITEM		ALTERNATE VALUE	VALUE AT DATE OF DEATH

4a. Total Date of Death Value . . . . .

4b. Total Alternate Value — only if federal election . . . . .

5. TOTAL MISSOURI PROPERTY IN FEDERAL GROSS ESTATE (Line 4a or 4b). . . . .	5	
6. MISSOURI PROPERTY PERCENTAGE (Line 5 divided by Line 3) (round to 3 decimal places — 98.765 or 9.877) . . . . .	6	%

**MISSOURI ESTATE TAX**

7. Federal Credit for State Death Taxes from Federal Form 706, Line 13 . . . . .	7	
8. MISSOURI ESTATE TAX (multiply Line 7 by percentage on Line 6). Enter this amount at Form MO-706, Line 1. . . . .	8	

**\*EXAMPLES OF ITEM 4**

FEDERAL FORM 706		* SUMMARY DESCRIPTION (Including situs of Missouri property)	FEDERAL FORM 706	
SCHEDULE	ITEM		ALTERNATE VALUE	VALUE AT DATE OF DEATH
G	3	Building - St. Louis, MO		\$72,000
G	3	(Or if federal alternative valuation elected) Building - St. Louis, MO	\$75,000	



MISSOURI DEPARTMENT OF REVENUE  
**RESIDENT DECEDENT —  
NON-MISSOURI PROPERTY**  
ATTACH TO FORM MO-706

FORM  
**MO-RE**  
(REV. 9-2002)

Use this schedule ONLY IF —  
• Decedent was a Missouri resident — legally domiciled in Missouri at death, AND  
• Federal gross estate includes real estate or tangible personal property with a tax situs NOT within Missouri.  
**ATTACH COPIES OF SCHEDULES A THROUGH K OF FEDERAL FORM 706**

DECEDENT'S NAME

DECEDENT'S SOCIAL SECURITY NUMBER

**GROSS ESTATE**

1. Enter Gross Estate from Federal Form 706, Line 1 . . . . . 1
2. Enter total of any debts listed on federal gross estate Schedules A through I as reductions in gross estate rather than being deducted on Federal Form 706, Schedule K. Identify on attachment, including federal schedule letter and item number . . . . . 2
3. TOTAL GROSS ESTATE (add Line 1 and Line 2) . . . . . 3

**NON-MISSOURI PROPERTY**

4. List each item of real estate and tangible personal property having a tax situs *NOT* within Missouri.

- Check if alternate value elected on Federal Form 706, page 2, Part 3, Line 1. ☐
- If elected, enter alternate (not date of death) value below.
- Do *not* reduce listed values for any debts.

FEDERAL FORM 706		* SUMMARY DESCRIPTION (Including situs of Non-Missouri property)	FEDERAL FORM 706	
SCHEDULE	ITEM		ALTERNATE VALUE	VALUE AT DATE OF DEATH

4a. Total Date of Death Value . . . . .

4b. Total Alternate Value — only if federal election . . . . .

5. TOTAL NON-MISSOURI PROPERTY IN FEDERAL GROSS ESTATE (Line 4a or 4b) . . . . . 5

**MISSOURI PROPERTY**

6. MISSOURI PROPERTY IN FEDERAL GROSS ESTATE (Line 3 less Line 5) . . . . . 6

7. MISSOURI PROPERTY PERCENTAGE (Line 6 divided by Line 3) (round to 3 decimal places — 98.765 or 9.877) . . . . . 7 %

**MISSOURI ESTATE TAX**

8. Federal Credit for State Death Taxes from Federal Form 706, Line 13 . . . . . 8

9. MISSOURI ESTATE TAX (multiply Line 8 by percentage on Line 7). Enter this amount at Form MO-706, Line 1 . . . . . 9

**\*EXAMPLES OF ITEM 4**

FEDERAL FORM 706		* SUMMARY DESCRIPTION (Including situs of Non-Missouri property)	FEDERAL FORM 706	
SCHEDULE	ITEM		ALTERNATE VALUE	VALUE AT DATE OF DEATH
A	1	House — Washington, D.C.		\$36,000
A	1	(Or if federal alternative valuation elected) House — Washington, D.C.	\$30,000	